

# HOUSE BILL No. 1204

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-47.

**Synopsis:** School supply tax holiday. Provides a sales tax exemption for school instructional materials that are purchased during the first two weeks in August, if the sales price of the item of school instructional material does not exceed \$500.

**Effective:** July 1, 2015.

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January 13, 2015, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## HOUSE BILL No. 1204

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1       SECTION 1. IC 6-2.5-5-47 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2015]: **Sec. 47. (a) As used in this section, "sales tax holiday"**  
4 **means the period:**  
5       **(1) beginning at 12:01 a.m. on August 1 of each year; and**  
6       **(2) ending at 11:59 p.m. on August 14 of each year.**  
7       **(b) As used in this section, "school instructional material"**  
8 **means written material commonly used by a student in a course of**  
9 **study as a reference and to learn the subject being taught. The**  
10 **term is limited to the following:**  
11       **(1) Reference books.**  
12       **(2) Reference maps and globes.**  
13       **(3) Textbooks.**  
14       **(4) Workbooks.**  
15       **(c) During the sales tax holiday, a sale of school instructional**



1 material is exempt from the state gross retail tax, if the sales price  
2 of the item of school instructional material does not exceed five  
3 hundred dollars (\$500).

4 (d) The department may adopt rules under IC 4-22-2 to  
5 implement this section.

